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K CONSIDERATIONS

ON THE

ATTORNEY TAX,

AND

PROPOSALS

FOR

ALTERING AND EQUALISING
THE SAME,

SO AS TO RENDER IT EASY IN OPERATION,
AND JUST IN PRINCIPLE.

L O N D O N:

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MDCCLXXXVI.

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CONSIDERATIONS

AT THE NEW TAX

AND

PROPOSALS



SO AS TO AVOID THE PAYMENT OF TAX

AND THE LOSS OF THE GOODS

LONDON

PRINTED FOR C. BARNARD, ST. MARTIN'S LANE

MDCCCXXII

P R E F A C E.

AS the primary object of taxation is EFFICIENCE, so its leading principle ought to be EQUALITY. That cannot be a free country, without a solecism in language, where taxes are levied to the same amount on the indigent as on the opulent. Even in arbitrary governments, if any exception appears to equal taxation, it is generally found expedient to make it in favour of the poorer sort. On this depends the social temperature of mankind: For how can that person, labouring for a competence, look round with perfect contentment and resignation, and see his neighbour, *one hundred*

dred times more opulent, paying the *same*, and *no greater*, tribute to the state than he pays? Will this not raise indignation, even in the most sensible minds, much more so in the turbulent breast, and excite murmurs against the rulers of a nation? Hence is gendered disaffection, and its offspring, tumult: hence also may be traced the ruin of states; for how can a state possibly subsist where three-fourths of its inhabitants are overburdened, and where no proportion is kept in imposing the burden? Impartial justice ought therefore to hold the scale of taxation, and exact from every man his tribute, ACCORDING TO HIS CIRCUMSTANCES. If JUSTICE hold not the scale, where is LIBERTY, and SECURITY OF PROPERTY? If she does,—there must be EQUALITY.

The

The following sheets are produced, after a mature consideration of the hardships attendant on the *attorney tax*, and from a desire to see it equally imposed. Particular grievances may be felt therefrom in different parts, with which the author is unacquainted; for only the general and most apparent hardships are here treated of. To remedy these, the most just, necessary, and effectual alterations, that have occurred, are humbly submitted. If he has started any hint for the general good, the author shall not think his time and trouble in vain, although *every* object in view may not be completely attained.

The great defect in the act, *viz.* the exemption of the CONVEYANCING ATTORNEYS, is not here touched upon.
The

The reason is, that on the suggestion of several gentlemen, in the House of Commons, last session of parliament, the omission was acknowledged by the Chancellor of the Exchequer, and a declaration made, that it was to be remedied against the present session. It would, therefore, be rather premature to treat of measures yet in *embroy*, more especially when under the consideration of the minister.

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CONSIDERATIONS
ON THE
ATTORNEY TAX.

THE tax upon Attorneys, Solicitors, &c. in its present form, is exceedingly partial and unequal, and perhaps the greatest curb on genius of any now existing. This is, however, far from being meant as a reflection on the ostensible inventor of it; because to a person not intimately acquainted with the various steps and forms of procedure in the different courts, as well as with the variable situations of the practitioners,

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in every sphere, it is morally impossible to impose a tax, similar to the present, with the most precise equality: for though it be a good and efficient one in idea, and well conceived in general, yet a minister framing and digesting it, has not often sufficient knowledge of the different circumstances and situations of the taxable subject; consequently he cannot do EXACT distributive justice in its imposition. To elucidate this, in the present instance, is the first object of these observations; and afterwards the author will humbly suggest what occurs to him to be a proper mode of remedying the grievances complained of, without any loss, but rather a considerable additional profit, to the revenue, while at the same time the taxable subject will not, in general, feel its
its

its operation in HALF the degree that it is presently experienced.

Reasons for Repealing, &c.

By the Attorney Act, 1785, all attorneys, solicitors, &c. in the cities of London and Westminster, and city of Edinburgh, are subjected in an annual tax of 5*l.* and all attorneys, solicitors, &c. in any other part of Great Britain, in a tax of 3*l.* per annum, *without distinction*: but the gross inequality of this tax is easily discernible in the following respects:

1^{mo}. It is undeniable that among attorneys, solicitors, agents, procurators, &c. there are great differences in degree, circumstances, and local situation. For instance: There are se-

veral who gain by their practice and employment, 4000*l.* *per annum*, and upwards; others from thence, gradually descending, to little more than 20*l.* and some even less. The person in this last situation, though destitute of great interest, may be a young man of bright talents, of honesty, and entirely capable of trust; and of such, in these circumstances, there are, at present, several who could be pointed out. Is it not contrary then, to the common and received maxims of political wisdom and prudence, as well as private virtue and generosity, to crush this well intentioned young person in his outset in life? but this is effectually done, if he is made to pay as much, for his title, to carry on two or three small suits, which he may have interest enough to get into his hands,
in

in the course of a session or term, as the great opulent attorney, with five hundred suits in his roll, and a dozen clerks at his back. Candour will not negative the question.

2^{do}. Again. The attorney act, 1785, leaves an open door for the most opulent attorneys, &c. to evade the high tax of five pounds, and to escape with paying the low one of three pounds per annum. Of this several instances may be adduced, and it is in this manner: The most opulent of the profession have, in general, superb houses or villas, without the liberties of the city, and the act imposes the tax *not upon the practice* in the high courts, but upon the *residence within the liberties* of the city. By this means, when they come to the Stamp-office, and can say, that
they

they are not resident within the city or liberties, they demand, and are furnished with, these certificates, intitling them to act for *three* pounds in the same manner as if they had paid *five* pounds; and, it is not thought that an instance has yet occurred of this practice having been corrected, or even challenged. The poor industrious young man, on the contrary, with little business, is obliged to reside in the most moderate rented lodgings he can find in the city, as nigh the center of business as possible, and so pay the *five* pounds tax in full, though he can hardly find means to make it up. There is here no alternative for him, unless he chooses totally to relinquish a liberal profession, which he has attentively studied, and paid well for the liberty of studying, the best part of his youth, perhaps seven or eight years, before gaining a penny by it.

3^{tio}. Fur-

3th. Farther. In the act above mentioned, every attorney, solicitor, agent, procurator, &c. *without distinction*, is obliged, *out of his own private pocket*, to pay *two shillings and six-pence* for a mandatory stamp, to entitle him to carry on EACH suit, whether for a *high* or *low* sum (above *forty shillings*) no matter. This is over and above the high tax of either five pounds, or three pounds per annum; and he is strictly prohibited from charging any part of either to the client. One single view of the matter, however, is sufficient to shew the grievous nature of this ill-advised clause in the act imposing the tax.

In the generality of the inferior courts in the country, and especially in Scotland, sometimes *one and six-pence*,
and

and generally *two and six-pence*, is the procurator's or attorney's regulated fee; and they dare, at their peril, require no more for any ONE motion or step of procedure in a suit. Then, supposing only ONE motion in a suit, which also is frequently the case, the poor attorney is either a loser of his own private money, besides his trouble, or has, at any rate, nothing for trouble; in which case it is asked how he is to exist? It certainly cannot be by his profession, because in this view, notwithstanding his most unremitted attention thereto, he is not able to earn a farthing by it. This is not a suppositious case, for it has been known actually to have occurred, and, indeed, must have happened in a thousand instances already, if the attorney tax is made strictly efficient. These hardships are certainly
remediable;

remediable ; for there is no evil without remedy or alleviation.

A material defect also in point of efficiency, is apparent in this tax. In Scotland the most, nay, it may be said, the only opulent attorneys, are totally exempted from payment thereof ; I mean the society of writers, or clerks to his Majesty's signet ; a society whose members have *four-fifths* of the business of the whole kingdom in their hands. These gentlemen have not thought it incumbent on them to divulge their supposed ground of exemption ; but it must be one of two, either because they are not expressly named in the act, or by virtue of some prior act, or charter of constitution, standing unrepealed. As, however, the exemption of these gentlemen makes a

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clear

clear loss to the revenue, of *several thousand pounds per annum*, it is certainly proper they should be subjected in an EQUAL PROPORTION.

These are the great, and, it is believed, the *only real* hardships attendant upon the collection of this tax. The objections are not *wanton* and *frivolous*, but *real* and *material*. They are not dictated by party spirit, or from a view to cavil at imaginary hardships, but are submitted to the public by a person who has actually seen, and experienced their existence. If, then, there is *a moderate means in our power* to render the tax *proportionate* and *equal*, to make it affect a man ONLY according to the extent of *his business*, and at the same time be more *productive*, it is certainly neither justice or equity,
political

political or public good, to adopt the *rigorous and partial method*. From the boasted, and well-known candour of the present minister, as well as a consideration of the national confidence in the disinterestedness and rectitude of his intentions, it is not fair to doubt, that reasonable alterations will be adopted, more especially, when these alterations are more advantageous for the nation; for, it surely can be no sound policy in a nation of liberty to crush and depress genius by exorbitant and disproportionate exactions.

It will not, readily, be controverted, that the profound mazes and intricacies of litigation are proper objects of taxation; and, it is believed, the liberal and considerate part of the practitioners of the law are as much of that opinion

as any minister or set of men whatever. The various methods adopted to envelop the true merits of, and embarrass the distribution of impartial justice in many causes: the unbounded anxiety of parties, and their agents of every description, to insure victory, however ill-founded, their hopes may be, opens an immense view for an intelligent financier to raise money by way of taxation, with less oppression to the subject than most taxes now in existence. Some judicious, and some oppressive ones are already imposed; others, and those not the least seemingly productive, are overlooked, if not studiously neglected. It is not, however, the author's present intention to point out many of these, nor will he at this juncture so much as venture to touch on the question, "*Whether a*
high"

high imposition of taxes upon judicial procedure, even tending to a partial suppression of litigation, would be beneficial or disadvantageous to the nation?" All he presently aims at is, to shew the propriety of abolishing a *partial and unequally distributed tax*, by pointing out a *more lucrative and efficient one*, as a SUBSTITUTE upon the same subject, far less perceptible in its operation.

To equalize this tax, therefore, and to proportion it upon every one in the profession, *according to the extent of his gains thereby*, which ONLY can be the just and wise method, it is humbly submitted to the wisdom of the legislature, and to the opinion of the public, that the forefaid act of parliament, imposing the Attorney Tax, ought to be totally repealed, and a new act framed to the following effect in lieu thereof.

There

There is no attorney, solicitor, &c. who, upon prospect of a cause, will not cheerfully be a trifle out of pocket to get it into his own hands ; and if this trifle is inconsiderable, the more willingly it will be paid. It is, therefore, submitted, that a sum *corresponding to the sum claimed, or sued for, in any suit, or prosecution*, be imposed AS A DUTY upon a STAMPED PAPER, whereon shall be written and subscribed, a MANDATE OR COMMISSION from the plaintiff to his attorney, &c. directing and entitling him to carry on the suit, or prosecution, on his, the plaintiff's, account. That the defendant, in every suit, be obliged to grant a similar mandate to his attorney in defence, on which HALF the amount of the stamp-duty paid by the plaintiff's attorney, &c. shall *only* be imposed.

imposed. The reason for exempting the defendant in an half, in the first instance, is submitted to be just and reasonable. A defendant is often, very wantonly, dragged into a law-suit, from various unintelligible causes, private piques and resentments, &c. and therefore every thing ought to be presumed in his favour, and he be the more favourably dealt with, until it is seen whether he is subjected in the issue of the suit. If he is subjected, the costs awarded will be a sufficient punishment for his obstinacy; but the party, gaining the suit, ought to be at liberty to *recover the price of his* MANDATE STAMP, along with his other costs of suit.

The small sum proposed to be exacted, for a mandate stamp, will never
deter

deter any attorney from taking charge of a suit. It is thought most reasonable, also, that this sum ought to be proportioned on each suit, *according to the extent of the sum sued for*, and not, as at present, *the same tax on a suit, whether for a HIGH or LOW sum*. Many reasons could be urged to shew the propriety and justice of this method of proportioning it. One is, that, in many inferior courts, the attorney will not have *two shillings and sixpence of profit* on a whole suit; and it would be dealing hardly with him, indeed, to oblige him to pay out that sum, where he is not certain of ever having a return thereof. The following **TABLE of RATES of TAXATION**, is therefore submitted to be a proper medium. It is believed that the number of suits are rather within bounds, than exaggerated;

exaggerated, and the rates of taxation, corresponding to each sum, is not immoderate. They will bear easier, in general, upon the practitioners, and be by far more productive than the present form. If, however, these rates are thought too high, they may be proportionally reduced, still adhering to the method, which is the most equal one the author could devise.

TABLE of RATES, proposed as the Rule of equally proportioning the ATTORNEY TAX.

Number of Suits	from		to		taxed at		produce	
	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>s.</i>
1ft Calculate	2	0	3	10	0	1	1075	0
2 - -	3	10	5	0	0	2	1400	0
3 - -	5	0	10	0	0	2	1500	0
4 - -	10	0	20	0	0	5	2500	0
5 - -	20	0	50	0	0	8	4166	13 4
6 - -	50	0	100	0	0	12	3600	0
7 - -	100	0	150	0	0	15	4650	0
8 - -	150	0	200	0	0	1	5500	0
9 - -	200	0	300	0	0	5	6250	0
10 - -	300	0	400	0	0	7	6875	0
11 - -	400	0	500	0	0	10	4500	0
12 - -	500	0	1000	0	0	10	6250	0
13 - -	above		1000	0	0	5	10000	0

Calculated Numb. of Suits 96500

Add the one half, chargeable on the Defendants Attorney

L. 58266 13 4

29133 6 8

Total Produce 87400 0 0

It shall even be supposed that the above calculation infers too high a rate of taxation; and it is admitted to be as high as any minister might at present think it prudent to go, on the identical subject; and probably it would not be thought eligible, immediately, to impose the tax to the above extent. Taking the matter then in a *second* view: Even supposing the HALF of the above, only to be imposed *proportionally* on the stamp, the produce to the revenue is considerably *more than doubled*. The present attorney tax was only calculated, and imposed, to compensate 20,000*l.* *deficiency*, in the first calculation of the SHOP TAX*: But the HALF of the above calculated table amounts to 43,700*l.* 6*s.* 8*d.* per annum, which is 23,700*l.* 6*s.* 8*d.* more than its present estimated produce.

* See the Chancellor of the Exchequer's statement.

It is not possible to conceive, that any gentleman in the profession could object to this tax, especially in this *reduced state*, its moderation and equality being obviously indisputable. Besides, there is another advantage attending it, of very material importance to the revenue. At present it will not be denied that there are collectors, and other officers, appointed to levy the attorney tax, who are, and must be paid; but in the proposed view of it, no expence would be necessary in its collection, as the mandatory stamps might be sold at the Stamp Office, by the officers already appointed to sell and distribute the other stamp papers. By this means no additional expence would be incurred; and, at a moderate computation, would be a saving of between *two and three thousand pounds yearly*,

yearly, the least that can be presently paid for collection, &c.

Proviso 1st.

There are various clauses and provisos necessary to render the tax strictly exigible. The chief objection that can possibly be foreseen, is, that there is no *medium* for taxing the mandatory stamp in suits of declarator, damages, &c. which are numerous in courts of law, and generally indefinite in their nature. But this objection, after mature consideration, is groundless, and may be easily obviated, by taxing the mandatory stamp according to the extent of the plaintiff's *alleged interest* in the *issue of the suit*, and the defendant's mandatory stamp in the *equal half* thereof accordingly. This method would be very beneficial, both in a
 lucrative

lucrative and moral view. Its increase to the revenue is manifest; and, at the same time, it would be a means of deterring plaintiffs from laying their damages against defendants for 30,000*l.* and such like high sums, when, by the ultimate determination of an honest jury, they are obliged to put up with *an hundred pounds* or so, and often NOTHING AT ALL. It would also restrain the wanton and perplexing latitude often taken in declaratory actions, &c. where THREE or more things are generally *asked* or *concluded* for, instead ONE that is *expected*, or *well founded*.

Proviso 2d.

If the sum total sued or concluded for, in any suit, be composed of several lesser sums, either against *one*, or *different* persons, then each small sum shall

shall be *separately charged by itself*, and specified in the mandates or commissions from the plaintiffs and defendants to their attorneys, and wrote on stamps corresponding thereto, or on one stamp as high as the whole, when taken separately.

Proviso 3d.

All suits for sums below forty shillings, which are rendered litigious by having attorneys, &c. employed on *either* side, might be charged a stamp duty of 6d. on their mandate. It is computed there are 10,000, and upwards of these annually; but this is an object of very *little* consideration.

Proviso 4th.

The stamped mandate or commission ought to be produced, both by plaintiff
and

and defendant, previous to their being permitted to make any motion, or take any step in the suit, *viz.* By the plaintiff's attorney previous to his instituting, or at least bringing the suit into court; and, by the defendant's attorney, previous to his being permitted to state any *plea* in *defence*. Both mandates ought to be lodged with the other papers in the suit, and remain therein till the issue thereof, and make part of the execution, or extract consequent thereon.

Proviso 5th.

Providing, that the party *gaining* the suit, (if costs are allowed) shall be entitled to recover the amount of his mandate stamp duty, along with his other costs, from the party *losing* the same.

Proviso

Proviso 6th.

Excepting always from this tax, all suits or causes by any law now in being, entitled to the benefit of the pauper or poors roll.

Supposing then, that the proposed plan is adopted at the REDUCED scheme, viz. ONE HALF of what is calculated in the preceding table, being 43,700*l.* 6*s.* 8*d.* there is an annual augmentation to the revenue of 23,700*l.* 6*s.* 8*d.* If, indeed, there are annually 10,000 writs issued for the court of King's Bench alone, as the minister, from the clerks information, asserted, when he originally proposed the present tax, the calculation in the preceding Table, of 96,500, being the total number of suits annually brought into the *whole courts of both kingdoms*, is by far TOO
E LOW;

LOW ; and consequently a sum, considerably HIGHER than calculated, will accrue to the revenue.

Tax on Judicial Procedure, &c.

There is another object of taxation, in the profession, *just enough in principle, moderately productive, and perfectly efficient*, which may be charged either to the client, or attorney ; and this is, *a tax on paper used in judicial procedure* *. It might either be adopted to moderate the tax in the foregoing Table, or as an auxiliary thereto.

In England there is a trifling stamp duty, of 3*d.* per *large folio* page, imposed on paper used in judicial procedure. The attorneys, &c. however, not being bound to charge *by the length of the paper*, but *by the number*

* See the following note on page 28.

of words, they make the face of a sheet of paper contain as much writing as they possibly can, in order to save expence in the purchase thereof. This is a very commendable practice, in an attorney, to save money, but, at the same time, it must be admitted to be a clear evasion of the intent of the tax, and a loss to the revenue, which it would be commendable in a minister to attempt remedying. In order to this, therefore, it is submitted, that a regulation should take place, whereby the *number of words* in a *line*, and of *lines* in a *page* should be circumscribed, and, at a general average, settled, in a manner similar to the practice in Chancery, otherwise the tax to be augmented on the paper, so as to make it sufficiently productive, conform to the original design.

In Scotland, * there is no tax whatever in existence upon paper used in judicial procedure, which many of the most respectable of the profession regret, as leaving too ample field for voluminous and illiberal practitioners to confuse suits, by multiplicity of writings, and abuse the freedom of the bar by invidious reflections, &c. and expatiate upon trifling subjects, foreign to the matter at issue. These considerations, and the pecuniary utility of such a tax, certainly ought to have weight; and it is thought, the annual produce, in both kingdoms, would augment the revenue above 20,000/. the calculated produce of the present attorney tax. That

* This plan bears some similarity to the resolution of the H. of Commons (on Mr. Dundas's and the present Lord Advocate of Scotland's proposition) for raising an adequate fund to make good the augmentation of
of

That this branch of the attorney tax may not be thought impossible, or chimerical, it might be proportioned on the following, or somewhat similar plan.

1^{mo}. That on every folio sheet, or two pages of common writing paper, whereon shall be written any writing,

of the salaries of the Scots judges: But the author did not borrow it from any of these learned gentlemen; on the contrary, these considerations were written, and in the same state in which they were sent to the press, about two months before that proposition was brought forward. This can be proved by some persons of respect, independent of the author's word. Besides, it is submitted, that the author's proposal is of a more enlarged and equal nature, and does not subject the most trifling parts of a suit to the same burden with the necessary and material motions, or steps of procedure therein; and, instead of burdening the practice in the *supreme courts*, ONLY, extends to the *whole country* in an EQUAL PROPORTION. Every part of, and court of justice in, Scotland, or, indeed, any other country, must feel ALIKE the good effects of giving dignity and independence to its SUPREME JUDGES.

insti-

instituting, or originally containing the cause of action, (including all executions, or certificates of service or citation) in any suit, in the courts of Chancery, King's Bench, Common Pleas, Exchequer, or Admiralty in England, and all papers whatever given into the House of Peers, in law cases, causes of appeal, &c. and all such original writs or summons, containing the original cause of an action, (including executions, or certificates of service or citation) instituting any action in the courts of Session, Justiciary, Exchequer, or Admiralty in Scotland, including also writs or petitions of appeal to the Lords on the circuits, bills of advocation, suspension, &c. and all other common bills whatever presented for diligence or action in Scotland, there should be imposed a stamp-duty of ONE SHILLING STERLING.

Of

Of these folio sheets, or two pages, it is calculated, that at a moderate average 150,000 will be annually expended, which, at the above rate of £. duty, amounts to - - - 7500

2^{do}. Upon each folio sheet, or two pages, on which shall be written any other paper in the suit, subsequent to the original institution of the action, including briefs, memorials, letters *in causa*, &c. and in general, every paper for which a charge shall be made by the attorney, &c. a stamp-duty of 6 *d*. Of these may be annually calculated 250,000, *inde* - - - 6250

3^{tho}. Upon each sheet, or two folio pages of all original writings, containing the cause of
action

action in the other inferior courts in both kingdoms, (including executions, or certificates of service or citation) a stamp-duty of 6 *d.* Of these may be annually calculated £.

200,000 - - - - 5000

4th. Upon each sheet, or two folio pages, of subsequent procedure in inferior courts, 3 *d.* per sheet: and of these are £.
annually calculated 400,000 3750

* Total produce hereof 22400

Litigants may murmur, if this branch of the tax is imposed on them, and say, that the costs in judicial procedure are already too high; but it is not

* It is believed the number of sheets are, by more than *one half*, too low rated; but the author chooses to take the most moderate and certain view of every thing, to prove the propriety of his proposals in general.

believed

believed this addition would deter *one* out of *ninety-nine* from going to law. Attorneys, on the other hand, might call it objectionable, because the foregoing mandate-tax will be thought sufficient, and, no doubt, they have some reason on their side. Then, supposing either the mandate-tax, or this tax relinquished, the LOWEST of them being retained, is more productive than the Chancellor of the Exchequer's calculation of the present Attorney Tax; or, take the HALF of the former *on the reduced scheme*, viz. ONE FOURTH of the preceding table, and add it to THE HALF of *this last tax on paper in judicial procedure*, and the produce will stand as follows :

The *fourth part* of the
mandate tax, per the

foregoing table - - 14566 13 4

F

The

Brought forward	14566	13	4
The <i>half</i> of the tax on paper used in judicial procedure, as per the above calculation, -	11200	0	0
Total	25766	13	4

Charge this to the attorney, and there will be an annual augmentation to the revenue of near 6,000*l. above the present produce*, and no expence incurred in its collection.

It is thought impossible that any person can object to this method, when they compare it with the present tax, and, indeed, it will certainly be more productive, and not *half* so perceptible in operation.

Serjeants at Law, Advocates, Counsellors, Barristers, &c.

The produce would be a great deal *higher*, and the operation rendered still
more

more imperceptible, were it not that a great deal of the papers in judicial procedure are composed by the gentlemen of the bar, who are not liable to any tax whatever *in the profession* in either kingdom. The attorney has only a certain sum per sheet for copying these proceedings; sometimes below, and seldom exceeding the extent of the proposed tax; and he would therefore be a loser by paying his clerks for copying, and his own trouble lost into the bargain. It is humbly submitted, however, that the gentlemen of the bar ought to bear *some* share of the burden, in order to increase the revenue. If an *adequate* tax is imposed even upon the *practising barristers*, &c. it will increase the revenue above 10,000 *l.* per annum *more* than is before calculated, in the most moderate view that can be taken of the subject. Why these gen-

tlemen should be *exempted*, or become
drones in the hive, is not easily dis-
 cernible, as they are, in general, the
 most opulent branch of the profession,
 and arrogant, and, no doubt, are en-
 titled to the highest respect. It is not,
 indeed, easy to devise a scheme, both
 delicate and effectual, to subject these
 gentlemen; but, with deference, the
 most equal and impartial method would
 be, to impose a certain *annual tax on*
each of them, or to make *each* pay a
 certain tax for *every* appearance, mo-
 tion, or pleading at the bar; and
 also impose a stamp-duty of six-pence
 each *two pages*, chargeable only to the
 counsel, on the draught-paper of all
 their productions in judicial procedure.
 The annual tax would include the
whole body, and that on their draught-
 paper would tax the *well* and *ill* em-
 ployed in an EQUAL manner, that is,
 according

according to the extent of their business
 ONLY. Besides, it is thought it would have the good effect of relieving the judges of an immense deal of unnecessary trouble, in reading and hearing diffuse and inapplicable pleadings and arguments; as the performances from the bar would, probably, be made rather more concise. The propriety and moral certainty of this remark, will, it is hoped, save the author from the imputation of throwing an ungenerous reflection upon that learned body, for whom he has the highest respect, and one of whom, the author might mention as his best friend, an ornament to the bar, and to the human race.

Clerks to the Signet in Scotland.

Whether the writers or clerks to his Majesty's signet, in Scotland, are well
 founded

founded in their claim of exemption from the tax, in its present form, is not incumbent on, or necessary for the author here to define. One thing however is certain, that by imposing it upon the paper, or upon a mandatory stamp, as here proposed, it would subject them to payment, without infringing in the smallest degree on their alledged exclusive right, whatever it may be, or (if one may be allowed a BULL) it would cut up their charter, or act of constitution, without touching it, as they must use the necessary stamps, before their papers would be received as a part of judicial procedure. At any rate, if their claim of exemption is well founded, *in hoc statu*, there must be a new act, purposely made, before they can be subjected, which would be just as difficult, if not more so, as to
frame

frame a *total new act*, remedying all the grievances complained of. It would, certainly, be very partial, and appear studiously so, if a society of gentlemen, possessed of the confidence, and the chief part of the property and business of the kingdom, should be exempted from payment of the only visible tax on the profession; and that the society of clerks to his Majesty's Signet are thus advantageously situated (and probably deservedly) will not be disputed.

It is superfluous to enlarge farther on a subject, which, from the foregoing view of circumstances, may, it is hoped, be easily comprehended. The proposed remedies are *simple*, but are submitted to be *effectual*. The alterations suggested in the present TAX, whichever statement is adopted, will, it is evident, render

render it far more productive, and much easier in its operation. As to the justice of its principle, it is believed, no more is necessary to be said, than what has been already observed, viz. *That it can only affect men, in the profession, according to the extent of their GAINS thereby.* It will also be something more agreeable, and probably convenient for many, whose external appearance is not irrespectable, to pay it by degrees, than all in one sum. They can, by this means, pay it in a gentleman-like manner, and wipe away the ridiculous aspersions, thrown on the profession, “That LAW, like BEER, “is now sold in RETAIL by his “MAJESTY’S ROYAL ANNUAL LICENCE.”

F I N I S.

